



Wholesale Energy Transaction Tax

Name _____

Address _____

Address _____

City, ST, Zip _____

1. FEIN: _____	2. Account ID: _____
3. Period Ending: _____ Due: _____	4. If this is an amended return, check here. <input type="checkbox"/>
5. If you are no longer in business and want your account cancelled, check this box <input type="checkbox"/> and enter your final date of operations here. _____	6. If your address has changed, check this box <input type="checkbox"/> and print your new address below: _____ _____

Tax Computation:

7. Enter here your total kilowatt hours of electricity produced in Montana and delivered in Montana.....	7.	
8. Enter here your total kilowatt hours of electricity produced outside of Montana and delivered into Montana.....	8.	
9. Add lines 7 and 8 and enter the result here.....	9.	
10. Multiply line 9 by .00015 (tax of \$.015 per kilowatt hour) and enter the result here. This is your wholesale energy transaction tax on electricity delivered in Montana.	10.	\$
11. Enter here your total kilowatt hours of electricity produced in Montana and delivered out of Montana.....	11.	
12. Multiply line 11 by .05 (5%) and enter the result here. This is your allowance for transmission line loss.	12.	
13. Subtract line 12 from line 11 and enter the result here.....	13.	
14. Multiply line 13 by .00015 (tax of \$0.00015 per kilowatt hour) and enter the result here	14.	\$
15. Enter here your credit for taxes paid to another state on the transmission of electricity	15.	\$
16. Subtract line 15 from line 14 and enter the result here, but not less than zero. This is your wholesale energy transaction tax on electricity delivered outside of Montana.	16.	\$
17. Add lines 10 and 16 and enter the result here. This is your total wholesale energy transaction tax.	17.	\$

I hereby swear or affirm under penalty of perjury that the statements contained herein are true to the best of my knowledge.

Signature _____

Title _____ Phone _____ Date _____

Wholesale Energy Transaction Tax Return Instructions

If you have any questions in completing this return you may call us at (406) 444-6900 or you may download detailed instructions for Form WET from our web site at www.mt.gov/revenue.

General Instructions

Please note that these general instructions do not provide detailed instructions for all lines. Some pre-populated lines and mathematical calculation lines require no further instructions than those provided on the actual tax return.

- Line 1 Enter your federal employer identification number (FEIN) on line 1.
- Line 2 Enter your Department of Revenue account number.
- Line 3 Enter your reporting period and filing due date. Your return is due 30 days after the end of the quarter. Use this form only to report your wholesale energy transaction tax for the period ending entered on line 3. If you are filing an amended return or a return for another period please use a separate WET form with the period ending that is being amended identified on line 3.
- Line 4 If you are amending a prior-period return, check the box on line 4. Do not use a return that includes pre-populated data. Please download Form WET from our website at www.mt.gov/revenue to complete an amended return.
- Line 5 If you are no longer in business and are filing a final return, check the box on line 5 and enter the date that your business ceased operations.
- Line 6 If your address has changed from the last report filed, check the box on line 6 and print your new address in the space provided.

Tax computation instructions (See instructions for the mathematical calculation lines on page 1 of this return.)

- Line 7 Enter your total amount of kilowatt hours produced in Montana and delivered into Montana during this quarter.
- Line 8 Enter your total amount of kilowatt hours produced outside of Montana and delivered into Montana during this quarter.
- Line 11 Enter the total amount of kilowatt hours produced in Montana that is delivered outside of Montana during this quarter.
- Line 12 You are allowed an allowance for transmission line loss for electricity delivered outside of Montana. This amount reduces your total kilowatt hours that are subject to the wholesale energy transaction tax.
- Line 15 Enter your credit for taxes paid to another state on the transmission of electricity.

When signing the return, provide your title and a telephone number where we can contact you if it is necessary.

When making your payment, please reference your account identification number located on line 2 of the return in the memo line of your check.

Make check payable to the Department of Revenue. Mail this return and payment to:
Department of Revenue, PO Box 5835, Helena MT 59604-5835



Wholesale Energy Transaction Tax (WET)

Payment Instructions

Attention: Montana Department of Revenue Cashier

Complete the payment voucher below to ensure proper credit of your payment. If you are paying taxes for multiple periods, submit a separate check or money order and a separate voucher for each period. On the memo line of your check, please note your FEIN or account ID and the reporting period for which the payment applies.

Boxes 1 and 2 – Print an “X” in one box only for the type of payment you are remitting:

Check box 1, if your payment is for an original return for any period.

Check box 2, if your payment is for an amended return.

Box 3 – Enter the reporting period for which this payment applies.

Box 4 – Enter your federal employer identification number (FEIN).

Box 5 – Enter the amount you are remitting. (This amount should be the same amount as reported on line 17 of your return).

Name _____

Address _____

City, State, Zip Code _____

Phone _____

Mail this form with your payment and return (if applicable) to:

Department of Revenue

PO Box 5805

Helena, MT 59604-5805

Questions? Call (406) 444-6900.

Make check or money order payable to the Department of Revenue.

Wholesale Energy Transaction Tax Payment Form

☐ 1. Original return

☐ 2. Amended return

3. Period ending

month	day	year
/	/	

4. Federal employer identification number (FEIN)

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5. Amount paid

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